
A Recent International Symposium on Patronage
of the Arts Organised by the Geneva Art-Law Centre
Lausanne, 26 September 1996

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On September 26, 1996, the Geneva Art-Law Centre organised an international symposium on economic and tax aspects of patronage of the arts. Participants came from France, Italy, Germany, Belgium, Switzerland and the United States. They included art collectors, dealers, museum curators, civil servants, politicians, directors of companies involved in sponsorship and cultural institutions.

In his opening address, the Geneva Minister of Finance, Olivier Vodoz, declared that tax incentives are an important ingredient to motivate patronage of the arts. His comments were endorsed by the Minister for Education and Culture later in the day. The morning session was devoted to examining such tax incentives in comparative law and to analysing, from an economic point of view, the relationship between private and public funding of the arts.

The afternoon session dealt more specifically with proposals regarding how to improve the situation in Switzerland. The sponsoring strategy of a major Swiss bank, the Union de Banques Suisses, was used as one example of current practices. The point of view of an important art-funding institution, Pro Helvetia, was also presented.

During the very lively discussion that followed, before the concluding remarks by Jacques Rigaud, Managing Director of Radio Télévision Luxembourg, a certain number of interesting issues were raised:

Tax incentives for patrons and sponsors are necessary. They are, however, not sufficient in themselves and should be accompanied by organisational measures. Such measures include establishing specialised institutions which can help collect and redistribute donated funds; establishing professional associations of companies/sponsors that can promote and communicate their members' needs; implementing processes whereby private funds can be matched by public funds for cultural projects, as is already possible in the United Kingdom.

Encouragement of patronage should not become a pretext for the State to disinvest itself, especially in countries where the arts have traditionally been State supported.

One of the more practical results of the symposium was the announcement by the Geneva Government of its intention to set up a

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“Geneva Foundation for Arts, Culture and Science,” following the example of the Fondation de France, to which charitable tax deductible contributions can be made.

The proceedings of the symposium are being published as volume 10 of the Studies in Art law.